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Dated: January 24, 2005

Signature: Carol Martin

(Carol Martin)

Docket No.: 58683-00002USPX
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Jacob Nielsen et al.

Application No.: 10/023109

Confirmation No.: 2393

Filed: December 14, 2001

Art Unit: 2643

For: LISTENING DEVICE

Examiner: L. S. Lao

AMENDMENT AFTER FINAL ACTION (37 C.F.R. SECTION 1.116)

MS RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated August 23, 2004, Applicant respectfully requests that the above-identified patent application be amended as follows.

Amendments to the claims are reflected in the listing of claims, which begin on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.